

Florida Power & Light Company
Calculation of Cable T.V. Pole Attachment Rate
For the Year 1986

1	Capital Carrying Charge Rate Detail			
2				
3				
4	Net Utility Plant		\$7,076,015,582	
5			=====	
6				
7	Account ---->	364	365	369
8				
9	Gross Investment	\$254,890,803	371,091,526	\$189,674,122
10	Depreciation Reserve	(100,959,193)	(139,546,362)	(48,987,734)
11				
12	Net Investment	\$153,931,610	\$231,545,164	\$140,686,388
13		=====	=====	=====
14	Depreciation Rate (A/C 364) (%)		5.1	
15				
16	Depreciation Carrying Charge		8.44 %	
17	(Gross Inv./Net Inv. X Depr. Rate)			
18				
19	A & G expenses			
20				
21	Total A & G Expenses		\$286,141,212	
22			=====	
23	A & G Carrying Charge		4.04 %	
24				
25				
26	Operation & Maintenance Expense			
27				
28	Acct 593 Maintenance of Overhead Lines		\$42,441,442	
29				
30	Net Distribution Plant Related to Poles		\$526,163,162	
31				
32	O & M Carrying Charge		8.07 %	
33				
34	Taxes			
35	A/C 408.1 Taxes Other Than Income		\$336,086,574	
36	A/C 409.1 Income Taxes - Federal		187,939,861	
37	A/C 409.1 Income Taxes - Other		28,358,920	
38	A/C 410.1 Prov for Deferred Inc Taxes		316,687,729	
39	A/C 411.4 Investment Tax Credit Adj.-Net		10,000,872	
40	A/C 411.1 Prov for Deferred Inc Taxes-Cr		(201,374,830)	
41	Total		\$677,699,126	
42				
43	Net utility Plant in Service		\$7,076,015,582	
44				
45	Taxes Paid Carrying Charge		9.58 %	
46				
47	Cost of Capital			
48				
49	Maximum Allowable ROR FPSC Order #13537		10.40 %	

Florida Power & Light Company
Calculation of Cable T.V. Pole Attachment Rate
For the Year 1986

1	Net Cost of Bare Pole			
2				
3				
4	Item	Gross Plant	Depreciation Reserve	Net Plant
5				
6	Account 364	\$254,890,803	(\$100,959,193)	\$153,931,610
7	Crossarms	94,309,597	(37,354,901)	56,954,696
8				
9	Net Pole	\$160,581,206	(\$63,604,292)	\$96,976,914
10		=====	=====	=====
11				
12	Number of Poles	792,286		
13				
14	Net Cost of Bare Pole			
15				
16	Net Investment/# of Poles	\$122.40		
17		=====		
18				
19	Capital Carrying Charge Rate			
20				
21				
22	Depreciation Expense	8.44 %		
23	Administrative & General	1.95 %		
24	Operation & Maintenance	8.07 %		
25	Taxes	6.68 %		
26	Cost of Capital	10.56 %		
27				
28	Total	35.69 %		
29		=====		
30				
31	Percentage Space Occupied by Attachment			
32				
33				
34	Space Occupied by Attachment		1 ft.	
35				
36	Total Usable Space on Pole		13.5 ft.	
37				
38	Percentage (%)		7.407 %	
39			=====	
40				
41	Maximum Allowable Rate			
42				
43	Bare Pole Investment X Usable Space			
44	X Capital Carrying Charge Rate		\$3.24	
45			=====	

OLD FORMULA

Florida Power & Light Company
Calculation of Cable T.V. Pole Attachment Rate
For the Year 1986

1	Capital Carrying Charge Rate Detail			
2				
3				
4	Net Utility Plant	\$7,076,015,582		
5		=====		
6				
7	Account —>	364	365	369
8				
9	Gross Investment	\$254,890,803	371,091,526	\$189,674,122
10	Depreciation Reserve	(100,959,193)	(139,546,362)	(48,987,734)
11				
12	Net Investment	\$153,931,610	\$231,545,164	\$140,686,388
13		=====	=====	=====
14	Depreciation Rate (A/C 364) (%)		5.1	
15				
16	Depreciation Carrying Charge		8.44 %	
17	(Gross Inv./Net Inv. X Depr. Rate)			
18				
19	A & G expenses			
20				
21	Account			
22	920 A & G Salaries		\$86,844,989	
23	921 Office Supplies & Expenses		50,679,353	
24	922 Administrative Exp. Transferred-Cr.		(1,278,313)	
25	928 Regulatory Commission Expenses		1,485,697	
26				
27	Total Allowable		\$137,731,726	
28			=====	
29	A & G Carrying Charge		1.95 %	
30				
31				
32	Operation & Maintenance Expense			
33				
34	Acct 593 Maintenance of Overhead Lines		\$42,441,442	
35				
36	Net Distribution Plant Related to Poles		\$526,163,162	
37				
38	O & M Carrying Charge		8.07 %	
39				
40	Taxes			
41				
42	Taxes Paid During the Year		\$472,482,981	
43				
44	Net utility Plant in Service		\$7,076,015,582	
45				
46	Taxes Paid Carrying Charge		6.68 %	
47				
48	Cost of Capital			
49				
50	Maximum Allowable ROR FPSC Order #13537		10.56 %	

Florida Power & Light Company
Comparison of CATV Rate
Old vs. New FCC Formula Docket No. 86-212

Line No.	Item	Old	New
1	Net Investment per Pole	122.4	165.14
2			
3	Capital Carrying Charge Rate		
4			
5	Depreciation Expense	8.44%	8.44%
6	Administrative & General	1.95%	4.04%
7	Operation & Maintenance	8.07%	8.07%
8	Taxes	6.68%	9.58%
9	Cost of Capital	10.56%	10.40%
10			
11	Total	35.70%	40.53%
12			
13	Usable Space	7.407%	7.407%
14			
15	Maximum Allowable Rate	\$3.24	\$4.96



FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3,4(a), 304 and 308, and 18 CFR141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)
FLORIDA POWER & LIGHT COMPANY

Year of Report
Dec. 31, 19 86

Name of Respondent FLORIDA POWER & LIGHT COMPANY		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>86</u>
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	4,890,295	181,409	
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	289,066,663	1,801,213	
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	4,451,746,232	162,567,671	
43	3. TRANSMISSION PLANT			
44	(360) Land and Land Rights	98,834,249	3,049,303	
45	(362) Structures and Improvements	19,287,925	1,503,250	
46	(363) Station Equipment	411,374,388	14,817,942	
47	(364) Towers and Fixtures	229,528,147	(9,947,402)	
48	(365) Poles and Fixtures	195,805,561	8,100,305	
49	(366) Overhead Conductors and Devices	238,820,087	18,837,273	
50	(367) Underground Conduit	24,985,424	2,220,731	
51	(368) Underground Conductors and Devices	28,504,716	403,261	
52	(369) Roads and Trails	38,504,531	732,180	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	1,279,645,028	39,716,843	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	12,255,906	953,897	
56	(361) Structures and Improvements	22,478,042	3,120,530	
57	(362) Station Equipment	325,511,031	25,347,601	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	237,018,351	21,025,830	
60	(365) Overhead Conductors and Devices	353,983,728	27,928,880	
61	(366) Underground Conduit	180,172,955	18,617,979	
62	(367) Underground Conductors and Devices	463,800,740	36,694,643	
63	(368) Line Transformers	468,401,383	52,903,999	
64	(369) Services	171,962,238	18,765,526	
65	(370) Meters	188,362,411	20,662,323	
66	(371) Installations on Customer Premises	11,973,956	2,364,244	
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	103,998,747	10,071,877	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	2,539,859,490	238,457,329	
70	5. GENERAL PLANT			
71	(380) Land and Land Rights	10,431,604	4,627,954	
72	(380) Structures and Improvements	120,233,545	32,089,316	
73	(381) Office Furniture and Equipment	35,704,330	24,975,495	
74	(382) Transportation Equipment	99,033,954	16,896,395	
75	(383) Stores Equipment	5,334,826	1,000,105	
76	(384) Tools, Shop and Garage Equipment	12,708,246	1,275,297	
77	(385) Laboratory Equipment	10,627,937	852,534	
78	(386) Power Operated Equipment	4,331,246	82,071	
79	(387) Communication Equipment	10,041,946	2,723,660	
80	(388) Miscellaneous Equipment	2,529,568	515,871	
81	SUBTOTAL (Enter Total of line 71 thru 80)	310,977,202	85,038,698	
82	(389) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	310,977,202	85,038,698	
84	TOTAL (Accounts 101 and 106)	8,585,033,703	525,810,985	
85	(106) Electric Plant Purchased (See Instr. 8)		(134,349)	
86	(Less) (106) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service	8,383,033,703	525,676,636	

Name of Respondent FLORIDA POWER & LIGHT COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>86</u>	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.		
13,310			5,058,394	(346)	40		
768,900		(58,341)	290,040,635		41		
11,198,636		(18,744)	4,603,096,523		42		
					43		
45,869		(201,284)	101,636,399	(350)	44		
10,899		(88,042)	20,692,234	(352)	45		
2,708,160		(378,037)	423,106,133	(353)	46		
		(1,184,296)	218,386,449	(354)	47		
954,236		(11,623)	202,940,007	(355)	48		
614,950		1,180,165	256,222,575	(356)	49		
(16,693)			27,222,848	(357)	50		
(75,384)		3	26,983,364	(358)	51		
11,895		5,541	37,230,357	(359)	52		
4,253,932		(687,573)	1,314,420,366		53		
					54		
417		(197,315)	13,012,071	(360)	55		
24,353		(93,236)	25,480,983	(361)	56		
2,808,747		496,386	348,546,271	(362)	57		
				(363)	58		
3,170,912		17,534	254,890,803	(364)	59		
3,424,106		(7,396,976)	371,091,526	(365)	60		
354,216			198,436,718	(366)	61		
2,700,699			497,594,684	(367)	62		
9,552,024		7,481,862	519,235,222	(368)	63		
1,053,642			189,674,122	(369)	64		
691,350			208,473,384	(370)	65		
546,021		4,338	13,796,517	(371)	66		
				(372)	67		
1,595,794		(2,991)	112,471,839	(373)	68		
25,922,281		309,602	2,752,704,140		69		
					70		
		(30,530)	15,029,028	(389)	71		
1,178,353		23,111	151,167,619	(390)	72		
389,033		49,288	60,340,080	(391)	73		
7,083,049		1,853	108,849,153	(392)	74		
26,066		4,188	6,313,053	(393)	75		
291,378		99,917	13,792,082	(394)	76		
85,395		9,596	11,404,672	(395)	77		
432,482		(163)	3,980,672	(396)	78		
262,191		406	12,503,821	(397)	79		
27,822		29,851	3,047,468	(398)	80		
9,775,769		187,517	386,427,648		81		
				(399)	82		
9,775,769		187,517	386,427,648		83		
51,150,618		(209,198)	9,059,484,872		84		
			(134,349)	(102)	85		
					86		
				(103)	87		
51,150,618		(209,198)	9,059,350,523		88		

Name of Respondent FLORIDA POWER & LIGHT COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
103	3. DISTRIBUTION Expenses (Continued)			
104	(581) Load Dispatching			
105	(582) Station Expenses	4,025,444	3,632,162	
106	(583) Overhead Line Expenses	17,055,676	18,364,335	
107	(584) Underground Line Expenses	7,334,189	6,776,202	
108	(585) Street Lighting and Signal System Expenses	1,867,002	2,070,367	
109	(586) Meter Expenses	10,576,247	9,756,298	
110	(587) Customer Installations Expenses	5,788,954	5,532,281	
111	(588) Miscellaneous Expenses	24,364,309	23,081,613	
112	(589) Rents	4,709,451	4,318,547	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	92,812,379	90,716,934	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	5,691,256	5,386,851	
116	(591) Maintenance of Structures	901,515	1,087,476	
117	(592) Maintenance of Station Equipment	7,768,004	6,599,640	
118	(593) Maintenance of Overhead lines	42,441,442	42,872,227	
119	(594) Maintenance of Underground Lines	10,750,090	11,083,604	
120	(595) Maintenance of Line Transformers	1,704,125	1,280,888	
121	(596) Maintenance of Street Lighting and Signal Systems	3,518,822	3,270,834	
122	(597) Maintenance of Meters	728,524	624,150	
123	(598) Maintenance of Miscellaneous Distribution Plant	1,318,832	1,248,859	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	74,822,610	73,454,529	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	167,634,989	164,171,463	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	5,026,703	4,104,655	
129	(902) Meter Reading Expenses	11,203,247	9,880,842	
130	(903) Customer Records and Collection Expenses	57,807,296	56,550,450	
131	(904) Uncollectible Accounts	11,666,890	13,128,696	
132	(905) Miscellaneous Customer Accounts Expenses	240,720	239,030	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	85,944,856	83,903,673	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	5,402,919	2,290,878	
137	(908) Customer American Expenses	42,219,571	40,269,153	
138	(909) Informational and Instructional Expenses	3,853,015	3,287,261	
139	(910) Miscellaneous Customer Service and Informational Expenses	2,595,348	2,837,536	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	54,070,853	48,684,828	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision			
144	(912) Demonstrating and Selling Expenses			
145	(913) Advertising Expenses			
146	(916) Miscellaneous Sales Expenses			
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	None	None	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	86,844,989	78,681,482	
151	(921) Office Supplies and Expenses	50,679,353	43,119,980	
152	(Less) (922) Administrative Expenses Transferred—Ct.	1,278,313	1,141,790	

EXHIBIT I



September 17, 1991

Gardner F. Gillespie, Esq.
Hogan & Hartson
Columbia Square
555 Thirteenth Street, NW
Washington, DC 20004-1109

Dear Gardner:

Re: CableVision of Central Florida
47 C.F.R. § 1.1404(g) Request
Our File No: 22079

In response to your letter dated September 4, 1991, we advise you that Florida Power & Light Company does not maintain separate property unit records for cross-arms and other facilities included in Account 364. FPL's property units stratify Account 364 according to pole type and FPL's investment in cross-arms, guy wires, and so forth is rolled into the property unit supporting these facilities.

As we have previously advised you, FPL reports the point account in its FERC Form 1 (page 337A, line 57). The FPL Rate Department has thoroughly reviewed its calculations and feels that use of the point account is consistent with the requirement that the CATV pole attachment rate be a just and reasonable maximum rate based on fully allocated costs incurred as a result of pole usage by the CATV company.

FPL stands by the \$5.93 rate as the correct rate.

Sincerely,

Jean G. Howard
Senior Attorney

JGH:ac

cc: D. LaBelle

AFFIDAVIT

STATE OF FLORIDA)
) ss:
COUNTY OF BROWARD)

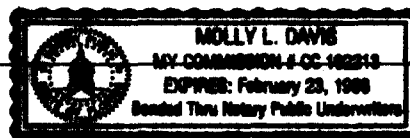
I, Ellen Filipiak, Vice President and District Manager of American Cablesystems of Florida, Inc., general partner of American Cablesystems of Florida, Ltd., on oath do state that I have read the foregoing Complaint attached hereto; that I am familiar with the matters contained therein and know the purpose thereof; and that the facts set forth therein are true and correct to the best of my knowledge and belief.

Ellen Filipiak
Ellen Filipiak

Subscribed and sworn to before me, a notary public in and for the state and county aforesaid, this 10th day of July, 1992.

Molly L. Davis
Notary Public

My Commission Expires:



CERTIFICATE OF SERVICE

I, the undersigned, do hereby certify that a copy of the foregoing Complaint was mailed, postage prepaid by first class mail, this 5th day of August 1992, to the following:

Florida Power & Light Company
P. O. Box 029100
Miami, FL 33102-9100

Federal Energy Regulatory Commission
825 North Capitol Street N.E.
Washington, D. C. 20426

Florida Public Service Commission
101 East Gaines Street
Tallahassee, FL 32301-8153


Daphene M. Jones